

**701—64.8(452A) Refund to nonlicensee—nonhighway use of ethanol blended gasoline.** Any person not licensed as a distributor, dealer or user under Iowa Code section 452A.4 or 452A.36 is entitled to a refund of all taxes paid on motor fuel and special fuel which is used for any purpose other than in aircraft, watercraft or for propelling motor vehicles. A refund for the taxes paid on fuel used in the following manner shall also be allowed: (1) motor fuel or special fuel used in the operation of or propelling farm tractors, corn shellers, roller mills, feed grinders mounted on trucks, stationary gas engines or for cleaning or dyeing; (2) fuel used in motor vehicles, not operated on public highways, which is used in the extraction and processing of natural deposits; (3) fuel used in the watercraft of a commercial fisher, licensed and operating under an owner's certificate for commercial fishing gear issued pursuant to Iowa Code section 483A.2; (4) fuel used to produce ethanol blended gasoline less the tax due on ethanol blended gasoline (see subrule 64.4(3)); or (5) fuel used for producing denatured alcohol. In order to receive this refund, the claimant must (1) hold a refund permit, (2) submit the claim on a form provided by the department complete with the permit number, within four calendar months of the time the fuel was purchased, (3) the claim must be accompanied by the original invoice, credit card invoice, billing statement or a signed statement from the seller showing the purchase of the motor fuel or special fuel on which the refund is claimed, and (4) the claim must be signed under penalty of false certificate. The invoice must meet the following specifications: (1) original copy, (2) prepared by the seller, (3) department-approved paper which prevents erasure or alteration, (4) legibly written, (5) no corrections or erasures, and (6) serially numbered. The invoice must contain the following information: (1) name and address of seller, (2) name and address of purchaser, (3) the kind of fuel (i.e., gasoline (grade), diesel), (4) the gallonage in figures, (5) the gross price per gallon, (6) any and all taxes included in the sales price (including Iowa excise tax) separately as a price per gallon, (7) the total purchase price, and (8) that the total purchase price including taxes has been paid. See rule 701—63.14(452A) pertaining to credit card invoices. The claim must state the manner in which the fuel was or will be used and the equipment in which it was or will be used as well as the receptacles in which the fuel was stored. See Iowa Code section 452A.17.

A refund will not be paid with respect to any fuel taken out of this state in a fuel supply tank of a motor vehicle.

A refund will not be paid with respect to fuel used in the performance of a contract which is paid out of state funds unless the contract work contains a certificate made under penalty of false certificate that the estimate, bid or price included no amount representing fuel tax subject to refund.

The refund is available for fuel used in a motor vehicle, when the motor of that vehicle is used as a power source for off-loading procedures. The amount of the refund shall be determined the same as under subrule 64.7(2). See subrule 64.7(6), relating to fuel used in ready mixed concrete trucks, the provision of which shall also apply to this rule.

This rule is intended to implement Iowa Code section 452A.17.